



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 3

#### QUALIFYING EXPENDITURE

##### *Exclusion of certain types of expenditure*

#### [<sup>F1</sup>36 Restriction on qualifying expenditure in case of employment or office

- (1) Where the qualifying activity consists of an employment or office—
  - (a) expenditure on the provision of a mechanically propelled road vehicle, or a cycle, is not qualifying expenditure, and
  - (b) other expenditure is qualifying expenditure only if the plant or machinery is necessarily provided for use in the performance of the duties of the employment or office.
- (2) In this section “ cycle ” has the meaning given by section 192(1) of the Road Traffic Act 1988. ]

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#### Textual Amendments

- F1** S. 36 substituted (with effect as mentioned in s. 59(3)(4) of the amending Act) by [Finance Act 2001 \(c. 9\), s. 59\(1\)\(3\)\(4\)](#)

**Status:**

Point in time view as at 06/04/2005.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 36.